DOCUMENT RESUME

ED 304 034 HE 022 173

TITLE Fiscal Indicators for Postsecondary Education in New York State, 1981-82 through 1985-86.
INSTITUTION New York State Education Dept., Albany.
PUB DATE Aug 88
NOTE 73p.
PUB TYPE Reports - Descriptive (141) -- Statistical Data (110)

EDRS PRICE MF01/PC03 Plus Postage.
DESCRIPTORS Community Colleges; *Educational Finance; *Expenditures; *Financial Support; *Higher Education; *Income; Proprietary Schools; *State Aid; State Colleges; Student Financial Aid
IDENTIFIERS *New York

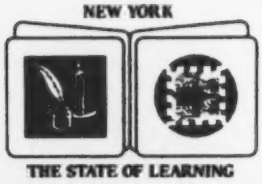
ABSTRACT

The third in a series of reports on the fiscal situation of postsecondary institutions in New York, this publication provides a series of tables, with narrative notes, summarizing state support, revenues and expenditures. Actual data are reported for the period 1981-82 to 1985-86, and estimated data for 1986-87 and 1987-88 are appended. Data are reported in the following sections: (1) state support of postsecondary education (total state support, state-funded student aid and institutional aid by sector, and state-funded student aid and institutional aid combined by sector); (2) current fund revenues by source and shares of major current fund revenue categories by source (tuition and fees, federal, state, local, private gifts and contracts, endowment income, miscellaneous, auxiliary enterprises, hospitals, and independent operations); (3) selected institutional revenue and expenditure data (independent institutions, state university-operated institutions, city university senior colleges, state university-operated community colleges, city university-operated community colleges, proprietary degree-granting colleges, and listings of institutions); and (4) selected data for independent institutions receiving Bundy aid (aggregate and subgroup data and a listing of those institutions). Appendices also provide a glossary and lists of members of the advisory council committee on fiscal indicators and the technical advisory group. (KM)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

HE
ED304034

FISCAL INDICATORS FOR POSTSECONDARY EDUCATION IN NEW YORK STATE 1981-82 THROUGH 1985-86



BEST COPY AVAILABLE

The University of the State of New York
The State Education Department
Albany, New York 12230

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☑ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY
New York State Education Department
TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

HE 022 173

FISCAL INDICATORS FOR POSTSECONDARY EDUCATION IN NEW YORK STATE 1981-82 THROUGH 1985-86

The University of the State of New York
The State Education Department
Albany, New York 12230
August 1988

THE UNIVERSITY OF THE STATE OF NEW YORK

Regents of The University

MARTIN C. BARELL, *Chancellor*, B.A., I.A., LL.B.	Muttontown
R. CARLOS CARBALLADA, *Vice Chancellor*, B.S.	Rochester
WILLARD A. GENRICH, LL.B.	Buffalo
EMLYN I. GRIFFITH, A.B., J.D.	Rome
JORGE L. BATISTA, B.A., J.D.	Bronx
LAURA BRADLEY CHODOS, B.A., M.A.	Vischer Ferry
LOUISE P. MATTEONI, B.A., M.A., Ph.D.	Bayside
J. EDWARD MEYER, B.A., LL.B.	Chappaqua
FLOYD S. LINTON, A.B., M.A., M.P.A.	Miller Place
MIMI LEVIN LIEBER, B.A., M.A.	Manhattan
SHIRLEY C. BROWN, B.A., M.A., Ph.D.	Albany
NORMA GLUCK, B.A., M.S.W.	Manhattan
JAMES W. MCCABE, SR., A.B., M.A.	Johnson City
ADELAIDE L. SANFORD, B.A., M.A., P.D.	Hollis
WALTER COOPER, B.A., Ph.D.	Rochester
GERALD J. LUSTIG, B.A., M.D.	Staten Island

President of The University and Commissioner of Education
THOMAS SOBOL

Executive Deputy Commissioner of Education
THOMAS E. SHELDON

Deputy Commissioner for Higher and Continuing Education
DONALD J. NOLAN

Assistant Commissioner for Postsecondary Policy Analysis
BARBARA W. FLYNN

The State Education Department does not discriminate on the basis of age, color, religion, creed, disability, marital status, veteran status, national origin, race, or sex in the educational programs and activities which it operates. Inquiries concerning this policy of equal opportunity and affirmative action should be referred to the Department's Affirmative Action Officer, Education Building, Albany, NY 12234. Phone (518) 474-1265.

Foreword

The need for standardized financial information concerning higher education becomes more and more critical to governmental officials, legislators, institutional leaders, and the public as the cost of a college education and the competition for State funds increase. This report is the third in a series originated by the Regents in their Statewide Plan for Postsecondary Education in 1984. Its purpose is to help meet the need of those concerned with higher education for more information about its fiscal situation.

This report goes a step further than previous ones by providing estimated data on State funds to higher education for two years in addition to the regular five years of actual data. The estimated data for 1986-87 and 1987-88 are provided on an experimental basis and are shown in the appendix of the report. The main body of the report shows the fiscal information characteristic of the previous reports and covers the period 1981-82 to 1985-86.

We are again indebted to the sector representatives who have served on the two advisory groups for this edition of the report. We recognize their efforts to make this series present as accurately as possible the fiscal profile of New York's system of higher education.

DONALD J. NOLAN
Deputy Commissioner for
Higher and Continuing Education

Table of Contents

Page

Introduction 1
Contents and Organization of the Report 1
New Tables 2
Future Plans 2

SECTION I — State Support of Postsecondary Education

Table 1 — Total State Support
Explanation and Observations 3
Table 1 4

Table 2 — State Funded Student Aid and Institutional Aid by Sector
Explanation and Observations 5
Table 2 7

Table 3 — State Funded Student Aid and Institutional Aid Combined by Sector
Explanation and Observations 8
Table 3 9

SECTION II — Current Fund Revenues by Source and Shares of Major Current Fund Revenue Categories by Source

General Explanation 10

Table 1 — New York State
Observations 11
Table 1 12

Table 2 — Sectors
Observations 13
Table 2 14

SECTION III — Selected Institutional Revenue and Expenditure Data

General Explanation 17

Independent Institutions 20
SUNY State-operated Institutions 34
CUNY Senior Colleges 44
SUNY Community Colleges 46
CUNY Community Colleges 48
Proprietary Colleges (Degree-Granting) 50

Listing of Institutions within Subgroups
Independent Institutions 22
SUNY State-operated Institutions 36

SECTION IV — Selected Data for Independent Institutions Receiving Bundy Aid

Explanation 53
Table 1 — Aggregate Data 54
Table 2 — Subgroup Data 55
Listing of Independent Institutions Receiving Bundy Aid 22

Appendices
A — Estimated State Support of Postsecondary Education for 1986-87 and 1987-88 56
B — Glossary 59
C — Members of the Postsecondary Advisory Council Committee on Fiscal Indicators 61
D — Members of the Fiscal Indicators Technical Advisory Group 63

Introduction

This report, the third in a series, contains current standard statistics on educational costs at the public and independent postsecondary institutions in the State. The series was begun as a result of recommendations made in the 1984 Regents Statewide Plan for the Development of Postsecondary Education in New York State.

The primary purpose of this report is to make available a fiscal data base for public and nonpublic sectors of postsecondary education in New York State. A unique characteristic of the report is that it uses data collected from all institutions by the same survey instrument, thus insuring a commonly accepted, standardized data base. Although the report is not issue oriented, the data displayed would generally inform the discussion of any issue involving the financing of higher education in New York. Any in-depth analyses of specific issues, however, will invariably call for different groupings of colleges, different comparisons of data elements, or perhaps more detailed data than this report provides.

The secondary purpose of the report is to demonstrate potential uses of the standardized data base. The data presented here give an indication of the various possible arrays of data that might be used to examine specific issues. It is hoped that this illustrative purpose, even though secondary, is not overlooked.

This year's report follows the same basic format as the second report, although estimates of data for two subsequent years for the general tables contained in Section I have been added in the Appendix.

The Fiscal Indicators Technical Advisory Group and the Commissioner's Postsecondary Advisory Council Committee continue to provide guidance and direction for the format and content of the report series.

Contents and Organization of the Report

This report shows the next in the series of five-year spans of data, from 1981-82 to 1985-86. Each of the four sections of tables is preceded by an explanation of the content of its tables and some observations about the general trends shown in the tables.

Section I provides a general overview of State fiscal support for postsecondary education. Table 1 shows total State support over five years (1981-82 to 1985-86) in total dollars and as a proportion of total State revenues. Table 2 looks only at State funds which go directly to either postsecondary institutions or students, excluding such items as administrative costs of other State agencies which are included in Table 1. Changes in State funding and in the Higher Education Price Index (HEPI) are presented for the five-year period. The HEPI, prepared by Research Associates of Washington, is a national index of the cost over time of a fixed "market basket" of goods and services purchased by a college. The change in the index over time reflects the effects of inflation only on that fixed group of goods and services. In addition, the share of student or institutional aid received by each sector in each of the two years is shown. Table 3 follows the same format as Table 2, except that student and institutional aid are combined. Similarly, the share of total State support to postsecondary education received by each sector in each of the two years is displayed.

Section II shifts the focus from State funds to amounts and shares of institutional revenue from all sources, restricted and unrestricted funds combined.

Section III contains per student cost and revenue indicators by sector; it also contains the same per student indicators for subgroups of institutions within the SUNY State-operated and Independent sectors.

The typology used for the subgroups is based on the long-standing and commonly accepted typology used by the Department for the display of data. These subgroups are not intended in any way to be comparable but merely allow data to be displayed in smaller segments than just by sector. They also display the diversity within the SUNY State-operated and Independent sectors. Users of the report must be cautioned, therefore, about the limited validity of comparisons between subgroups within the same sector or between sectors. A more meaningful use of the data in Section III is to track trends in indicators over a period of time for sectors and subgroups.

One other item of possible misconstrual concerning Section III is the titles used for the subgroups of institutions within the independent sector. Because of the wide variety in institutional enrollment, budget size,

mission, term of program, cost, etc., the basis for division into subgroups within the sector varies. Some groups are determined by academic mission (i.e., Engineering and Technical) some by size of budget (i.e., college complexes, colleges), one by term of program (two-year colleges), and one (Specialized) which is actually a miscellaneous category. Following this logic, therefore, an institution could just as easily be designated as a Group "A" institution as a college complex. Since the original rationale for naming this particular subgroup was only size of budget, no other meaning should be attached to the designation.

Also important to note about the data in Section III is the distorting effect of payments for salaries and fringe benefits made in one year but applicable to a prior year, usually as a result of a delayed collective bargaining agreement. This effect, most common for the SUNY State-operated and CUNY colleges, is more fully explained in Section III.

Section IV displays selected data for those independent institutions which receive Bundy aid. Table 1 displays aggregate data, and Table 2 shows Bundy aid as a percent of Student Related Expenditures (SRE expenditures) by subgroup.

Although brief explanations of key terms used in each section of tables are included in each section's introduction, please refer to the glossary located in the appendix of the report for more complete definitions.

Interim year data for tables in the report will be prepared separately and will be available to readers of the report upon request.

New Tables

The "Future Plans" section of last year's report described intentions to display more current data in this year's report. In keeping with these plans, and as a first step, estimated data for 1986-87 and 1987-88 relating to State funds for higher education have been included in an appendix and in the same format as the tables contained in Section I. These estimates are derived from appropriation data coupled with recent expenditure patterns and are provided on an experimental basis. As successive years of estimated data are compared with actual data, and if the estimates prove to be accurate, these tables will be included as a regular section in the main body of the report.

Last year's report also described plans to show State funds allocated to higher education by sector on a per student basis. In keeping with these plans, institutional aid to the sectors on a per FTE student basis has been shown in a table preceding Section I, Table 2. Also noted this year for the first time are revenues from common sources by sector on a per FTE student basis. This table follows Section II, Table 2.

In addition to Section III tables for each standard subgroup in the independent sector, a separate table has been provided showing aggregate data for the three 'free-standing' medical schools, i.e., those not part of a university, contained in the subgroup "Health Science Centers." Since this subgroup contains such disparate institutions as Rockefeller University, Albany College of Pharmacy, and New York Chiropractic College, in addition to the medical schools, and because there seems to be a general interest in fiscal data for the medical schools alone, the additional separate table for the medical schools is provided.

Future Plans

Plans for future reports include taking the next step in providing more current, i.e. estimated, data. This effort will focus on the data in Section III of the report.

Second, serious consideration will be given to changing the displays of data in the report from just the first and last year of a "rolling" five-year period with the five-year change to a display of data for each year as well as for all prior years for which comparable data are available. Among other things this would enable users of the report to analyze changes and trends over both shorter and longer periods of time.

SECTION I

State Support of Postsecondary Education

Section I—Table 1
TOTAL STATE SUPPORT OF POSTSECONDARY EDUCATION

Total State support of postsecondary education includes all institutional and student aid programs for all sectors (including nondegree student aid), capital debt service for the public sectors, and relevant funding for certain State agencies (State Education Department, Higher Education Services Corporation).

OBSERVATIONS:

— Between 1981-82 and 1985-86, total State support increased significantly less than total State revenues (37 percent vs. 46 percent), but significantly more than the HEPI (25 percent). For the latter half of the period, fiscal 1984 to 1986, total State support increased at the same rate as State revenue (20 percent). It was during the first half, fiscal 1982 to 1984, that the increase in total State support fell behind the increase in State revenue (14 percent vs. 20 percent).

— On a per student basis, total State support for degree-granting institutions (total State support less Tuition Assistance Program funds for nondegree granting schools) increased from $2,689 in 1981-82 to $3,733 in 1985-86, a 39 percent increase. This increase is slightly greater than the increase in total State support because enrollment declined 2 percent over the five-year period.

Section I - Table 1

TOTAL STATE SUPPORT OF POSTSECONDARY EDUCATION
AS A PERCENT OF TOTAL STATE REVENUES
($ millions)

	1981-82	1982-83	1983-84	1984-85	1985-86	1981-82 through 1985-86	
Total State Support for Postsecondary Education	$2,062	$2,233	$2,348	$2,616	$ 2,822	$760	36.9%
Total NYS Revenues[1]	$15,856	$16,645	$19,074	$20,953	$22,861	$7,229	45.6%
Total State Support to Postsecondary Education as a % of Total NYS Rev.	13.0	13.4	12.3	12.5	12.3		
Higher Education Price Index	225.8	240.1	253.1	270.1	281.9		24.8%
Full-Time Equivalent Enrollment[2]	758,889	756,353	765,600	750,203	745,398		-1.8%

[1]Current State Revenue - General Fund

[2]Degree-Granting Institutions

Section 1 — Table 2
STATE FUNDED STUDENT AID AND INSTITUTIONAL AID BY SECTOR

"Student Aid" includes all identifiable State-funded aid to students for all sectors including non-degree. The main components include TAP, Regents Scholarships, student aid portions of programs for the disadvantaged, college work-study matching funds for public and independent institutions, SUSTA, CUSTA, tuition waivers at SUNY and CUNY, and aid for part-time students.

"Institutional Aid" includes all restricted and unrestricted state funds to higher education in the form of institutional aid, as well as the State's shares of debt service for the SUNY community colleges and the CUNY senior and community colleges.

"State Funds" ("Institutional Aid" plus "Student Aid") represent almost 99 percent of the "Total State Support" shown in Table 1.Certain administrative costs for the Education Department and HESC and some small student aid programs have been excluded from this figure.

OBSERVATIONS:

Student Aid

— Although total State funds for student aid increased 32 percent from 1981-82 to 1985-86, it should be noted that the amount of $434 million in 1985-86 represented a decline of $19 million from 1984-85, entirely due to a decrease in TAP expenditures in the not-for-profit colleges. From 1981-82 to 1984-85 State funds for student aid had increased 38 percent.

— Over the five-year period State funds for degree-granting colleges increased somewhat less (28 percent vs. 32 percent) than the overall. When adjusted for the small enrollment decline, the increase for the degree-granting colleges was about 30 percent. During the same period, the statewide average full-time undergraduate tuition and fee rate increased 47 percent.

— Last year's Report highlighted a trend in which an increasing proportion of total State funds was going toward student aid from 1982-83 to 1984-85 (16 percent, 17 percent, and 18 percent for each of the three years). For 1985-86, the proportion of total State funds represented by student aid dropped back to 15 percent.

Institutional Aid:

— Total State institutional aid, which exclusively goes to not-for-profit colleges, has increased 39 percent ($660 million). More than one-third (37 percent) of the total increase occurred in one year, between 1984-85 and 1985-86. This one-year increase, together with the previously noted decline in TAP expenditures in the same year, are the primary causes of institutional aid increasing at a greater rate (39 percent) than student aid (32 percent) over the entire five-year period.

— Because enrollments declined slightly at the not-for-profit colleges State funded institutional aid per student increased somewhat more than did the total, 42 percent vs. 39 percent. Aid per FTE student went from $2,320 to $3,288.

— Although enrollment declined only 2 percent overall during the period covered, there were significant differences among sectors, ranging from a 17 percent increase at the CUNY Community Colleges to an 8 percent decline at the SUNY Community Colleges. (See Section I, Table 3.) The following shows institutional aid per FTE student by sector:

State Funds for Institutional Aid per FTE Student

	1981-82	1985-86	Percent Change
SUNY State-operated	$5,875	$7,985	36%
CUNY Senior Colleges	4,222	6,972	65
SUNY Community Colleges	1,202	1,775	48
CUNY Community Colleges	1,824	2,374	30
Independent	406	555	37

Special note should be made of a few factors which contributed to the percentage increases shown above for the SUNY State-operated and CUNY senior colleges. For the SUNY State-operated colleges both 1981-82 and 1985-86 numbers were affected by collective bargaining agreements, with 1981-82 understated because payments made pursuant to the agreements were made after 1981-82 data were reported, and 1985-86 overstated because payments made during that year were attributable partly to 1984-85. Although the data are not available to adjust

the numbers, it should be noted that even a minimal adjustment of $100 per student for each of the years shown would result in a 32 percent change rather than the 36 percent indicated.

For the City University senior colleges two factors affected the indicated percentage change. One is the last step in the State's assumption of New York City's share of the cost of the colleges. This was completed in 1982-83. Notwithstanding the effect of this factor there was a 53 percent increase rather than the 65 percent indicated. A second factor is the overstatement of 1985-86 due to collective bargaining payments made during that year but attributable partly to 1984-85. A minimal $100 per student adjustment to 1985-86, together with the elimination of the effects of the State's assumption of costs, would show a 51 percent increase rather the indicated 65 percent.

Section I - Table 2

STATE FUNDED STUDENT AID AND INSTITUTIONAL AID BY SECTOR
1981-82 TO 1985-86

($ Millions)

	1981-82	1985-86	Percent Change	Share of State Support 1981-82	1985-86
STUDENT AID					
SUNY-State Operated	$66	$81	23%	20%	19%
CUNY Senior Colleges	40	44	10%	12%	10%
SUNY Community Colleges	25	33	32%	8%	8%
CUNY Community Colleges	19	26	37%	6%	6%
Independent	139	182	31%	42%	42%
Proprietary Colleges	19	29	53%	6%	7%
Non-Degree Granting	21	39	86%	6%	9%
TOTAL	$329	$434	32%	100%	100%
INSTITUTIONAL AID					
SUNY State Operated	$977	1,281	31%	57%	54%
CUNY Senior Colleges	391	613	57%	23%	26%
SUNY Community Colleges	147	200	36%	9%	8%
CUNY Community Colleges	67	102	52%	4%	4%
Independent	130	176	35%	8%	7%
Proprietary Colleges	-	-	-	-	-
Non-Degree Granting	-	-	-	-	-
TOTAL	$1,712	$2,372	39%	100%	100%
Total Student Aid	329	434	32%	16%	15%
Total Institutional Aid	1,712	2,372	39%	84%	85%
Total State Funds	$2,041	$2,806	37%	100%	100%
Higher Education Price Index	225.8	281.9	25%		

Note: See Appendix A for data for all five years.

Section I — Table 3

STATE FUNDS TO POSTSECONDARY EDUCTION BY SECTOR-STUDENT AND INSTITUTIONAL AID COMBINED

OBSERVATIONS:

— The most relevant observation that can be made on total aid by sector is on how each sector's share of total aid changed as compared to how its share of total enrollment changed. Table 3 shows that the most significant changes in this regard were at the SUNY State-operated and the CUNY senior colleges where shares of total Statewide enrollment did not change, but SUNY's share of total institutional and student aid decreased 2 percent and the CUNY senior colleges share of aid increased 2 percent. Each 1 percent of total aid equalled $28 million in 1985-86.

Section I - Table 3

STATE FUNDS TO POSTSECONDARY EDUCATION
TOTAL STUDENT AND INSTITUTIONAL AID BY SECTOR
($ Millions)

	1981-82	1985-86	Share of State Support 1981-82	1985-86
SUNY State-Operated	$1,042	$1,362	51%	49%
CUNY Senior Colleges	431	657	21%	23%
SUNY Community Colleges	172	233	8%	8%
CUNY Community Colleges	86	128	4%	5%
Independent	269	358	13%	13%
Proprietary-Degree Granting	19	29	1%	1%
Non-Degree Granting	21	39	1%	1%
STATE TOTAL	2,041	2,806	100%	100%

Table 3A
FULL-TIME EQUIVALENT ENROLLMENT BY SECTOR
1981-82 AND 1985-86

	1981-82	1985-86	Change	Share of Total Enrollment 1981-82	1985-86
SUNY State-Operated	166,301	160,435	-4%	22%	22%
CUNY Senior Colleges	92,608	87,928	-5%	12%	12%
SUNY Community Colleges	122,332	112,670	-8%	16%	15%
CUNY Community Colleges	36,726	42,957	17%	5%	6%
Independent	320,014	317,348	-1%	42%	42%
Proprietary-Colleges	20,908	24,060	15%	3%	3%
Non-Degree Granting	NA	NA	NA	NA	NA
TOTAL	758,889	745,398	-2%	100%	100%

Note: See Appendix A for data for all five years.

SECTION II

Current Fund Revenues by Source and Shares of Major Curent Fund Revenue Categories by Source

Section II — Tables 1 & 2
TOTAL CURRENT FUND REVENUES BY SOURCE AND SECTOR AND SHARES OF MAJOR CURRENT FUND REVENUE CATEGORIES BY SOURCE AND SECTOR

This section displays total current fund revenue (restricted and unrestricted combined) by source for all New York State institutions except non-degree. Although current fund revenue amounts from all sources are shown, shares (percentages) by source are not calculated on the basis of total revenue. Instead, each source percentage is calculated on total revenue less income from hospitals, auxiliary enterprises (dormitories, food service, etc.) and independent operations. To calculate shares based on total current fund revenues would unduly distort the percentages, since some current fund categories are totally lacking in some sectors. The subtotal of current fund revenues (i.e. without hospitals, auxiliary enterprises, and independent operations) does not result in a perfectly comparable base, but is as close as can be accomplished within the limitations of the existing data.

For purposes of this report, the subtotal of current fund revenues will be referred to as the revenue from "common sources." Other publications in the field may refer to this subtotal as "E&G" (Educational and General) revenues, which gives the impression that it is the sole source of funds for E&G expenditures. Because this is not the case, the Department chooses not to use the term "E&G revenues." Further, HEDS-HEGIS, the data base used for this report, as well as accounting manuals for higher education, do not label the corresponding subtotal of revenues as "E&G." They do, however, label the subtotal of current funds expenditures minus the expenditures for auxiliary enterprises, hospitals, and independent operations as "E&G."

It must be noted that funds from major student aid programs, e.g. the State's TAP program and Federal Pell grants, are not included in these data.

State and local funds for E&G capital debt service have been added for SUNY community colleges, CUNY senior colleges, and CUNY community colleges, even though not reported in the HEDS/HEGIS data in order to show more accurately the proportion of revenue from each source. Addition of debt service funds for these sectors makes the scope of revenues shown more consistent with the other sectors.

A new table has been added this year to this section of the report showing total revenues from common sources by sector on a per FTE student basis. This table follows the two standard revenue tables in Section II.

Section II Table 1

OBSERVATIONS:

Statewide (Table 1)

— The most meaningful observation on the relative shares of revenue by source is the absence of significant change in the share of each source over the five-year period. A change of 1 percent or less is not viewed as significant on a statewide basis.

— In relation to the changes in the amounts of each source, the two major sources (tuition and fees and the State) did not increase uniformly over the period. During the first half of the five-year period, tuition and fee revenue increased 26 percent or twice as much as over the last half of the period. Conversely, revenue from the State increased 13 percent in the first half and 23 percent in the latter half.

Section II - Table 1
TOTAL CURRENT FUND REVENUES BY SOURCE AND SHARES OF MAJOR CURRENT FUND REVENUE CATEGORIES BY SOURCE
Degree-Granting Institutions

($ millions)

New York State Totals

	1982		1986		Percent Chg. in
	Amount	Percent	Amount	Percent	Amount
Tuition and Fees	$2,148	(36)	$3,070	(37)	43%
Federal	749	(12)	967	(12)	29%
State	1,751	(29)	2,428	(29)	39%
Local	410	(7)	524	(6)	27%
Private Gifts and Contracts	404	(7)	628	(8)	55%
Endowment Income	238	(4)	322	(4)	35%
Miscellaneous[1]	313	(5)	413	(5)	32%
Subtotal common sources[2]	6,013	(100)	8,353	(100)	39%
Auxiliary Enterprises	$504		$746		48%
Hospitals	391		645		65%
Independent Operations	66		86		30%
Total Current Fund Revenues	$6,974		$9,828		41%

Note: Detail may not add to total, due to rounding.

---

[1]Miscellaneous includes sales and services of educational activities and all revenues not listed elsewhere. Examples of the latter are interest income and gains from investments of unrestricted funds. This category also includes revenues from the sales and services of internal service departments to persons or agencies external to the institution.

[2]Referred to in the text as revenue from "common sources."

Section II — Table 2

— Within each sector there were few significant changes in the relative shares of the total represented by each source. Significant were:
  — CUNY Senior Colleges, where State funds increased from 63 percent of the total revenue in 1981-82 to 72 percent in 1985-86 and local (City) funds decreased from 9 percent to 3 percent. This was due, in part, to the State's assumption of the City's share of the senior college costs. However, this was completed in 1982-83 with the State share reaching 69 percent of the total in that year. Notwithstanding the effects of the State's assumption of full costs, therefore, revenue from State funds to the CUNY senior colleges increased from 69 percent to 72 percent of the total.
  — CUNY Community Colleges, at which local (New York City) funds increased from slightly over 39 percent of total revenue in 1981-82 to 42 percent in 1985-86. The percentage increase in the amount of local funds (64 percent) significantly exceeded the increase (54 percent) in total revenue in the same period.
— Independent Colleges, where tuition and fee revenue went from 50 percent of total revenue to 53 percent, in the face of a 1 percent decline in enrollment. Total tuition and fee revenue increased 45 percent while revenue from all sources other than tuition and fees increased 38 percent.
— Section II-Table 2A shows total revenue from common sources adjusted for enrollment, i.e. on a per FTE student basis. Revenue per student increased more than the 25 percent change in the HEPI in all sectors. In all sectors except the SUNY State-operated and the CUNY community colleges, the increase exceeded 40 percent.

Section II - Table 2

TOTAL CURRENT FUND REVENUES BY SOURCE AND SHARES OF MAJOR CURRENT FUND REVENUE CATEGORIES BY SOURCE

By Sector-Degree-Granting Institutions

($ millions)

	SUNY State Operated				CUNY Senior				SUNY Comm. Colleges			
	1982		1986		1982		1986		1982		1986	
	Amt.	(%)	Amt.	(%)	Amt.	(%)	Amt.	(%)	Amt.	(%)	Amt.	(%)
Tuition and Fees	$208	(14)	$265	(14)	$111	(17)	$149	(17)	$118	(28)	$154	(27)
Federal	119	(8)	188	(10)	43	(7)	36	(4)	9	(2)	9	(2)
State	997	(69)	1,307	(68)	401	(63)	624	(72)	147	(34)	202	(35)
Local	11	(1)	13	(1)	58	(9)	30	(3)	120	(28)	167	(29)
Private Gifts & Contracts	50	(3)	101	(5)	17	(3)	21	(2)	1	(0)	4	(1)
Endowment Income	5	(0)	7	(0)	2	(0)	4	(0)	0	(0)	0	(0)
Miscellaneous[1]	60	(4)	34	(2)	3	(0)	4	(0)	34	(8)	38	(7)
Subtotal-Common Sources	$1,450	(100%)	$1,916	(100%)	$636	(100%)	$869	(100%)	$428	(100%)	$574	(100%)
Auxiliary Enterprises	124		204		2		3		9		11	
Hospitals	122		230		0		0		0		0	
Independent Operations	0		0		0		0		1		0	
Total Current Fund Rev.	$1,696		$2,350		$638		$871		$438		$585	

Note: Detail may not add to total, due to rounding.

(Continued on following page)

[1] Miscellaneous includes sales and services of educational activities and all revenues not listed elsewhere. Example of the latter are interest income and gains from investments of unrestricted funds. This category also includes revenues from the sales and services of internal service departments to persons or agencies external to the institution.

Section II - Table 2, Continued

TOTAL CURRENT FUND REVENUES BY SOURCE AND SHARES OF MAJOR CURRENT FUND REVENUE CATEGORIES BY SOURCE

By Sector-Degree-Granting Institutions

($ millions)

	CUNY Comm. Colleges				Independent				Proprietary Colleges			
	1982		1986		1982		1986		1982		1986	
	Amt.	(%)	Amt.	(%)	Amt.	(%)	Amt.	(%)	Amt.	(%)	Amt.	(%)
Tuition and Fees	$40	(21)	$60	(21)	$1,609	(50)	$2,338	(53)	$62	(97)	$104	(96)
Federal	5	(3)	5	(2)	572	(18)	729	(16)	0	(0)	0	(0)
State	68	(36)	103	(35)	138	(4)	191	(4)	0	(0)	0	(0)
Local	75	(39)	123	(42)	146	(4)	191	(4)	0	(0)	0	(0)
Private Gifts & Contracts	0	(0)	1	(0)	336	(10)	502	(11)	0	(0)	0	(0)
Endowment Income	0	(0)	0	(0)	231	(7)	310	(7)	0	(0)	0	(0)
Miscellaneous[1]	0	(0)	0	(0)	214	(7)	333	(7)	2	(3)	4	(4)
Subtotal	$190	(100%)	$292	(100%)	$3,245	(100%)	$4,594	(100%)	$64	(100%)	$108	(100%)
Auxiliary Enterprise	0		0		367		523		2		5	
Hospitals	0		0		269		415		0		0	
Independent Operations	0		0		65		85		0		0	
Total Current Fund Rev.	$190		$293		$3,946		$5,616		$67		$113	

Note: Detail may not add to total, due to rounding.

---

[1]Miscellaneous includes sales and services of educational activities and all revenues not listed elsewhere. Example of the latter are interest income and gains from investments of unrestricted funds. This category also includes revenues from the sales and services of internal service departments to persons or agencies external to the institution.

Section II-Table 2A
Revenue From Common Sources[1]
Per FTE Student

	1981-82	1985-86	% Change
SUNY State-Oper.	$8,719	$11,943	37%
CUNY Senior	6,868	9,883	44%
SUNY CC	3,499	5,095	46%
CUNY CC	5,173	6,797	31%
Independent	10,140	14,476	43%
Proprietary Colleges	3,061	4,489	47%
HEPI	225.8	281.9	24.8%

[1]For explanation of "Revenue from Common Sources" see first page of Section II.

SECTION III

Selected Institutional Revenue and Expenditure Data

Section III contains tables displaying selected revenue and expenditure data for each sector in dollar amounts per FTE student. (Data for non-degree institutions are not displayed.) Please note that these are revenues and expenditures of the *institutions*, not revenues and expenditures of the student. Changes in these amounts over the period covered by the report are also shown as absolute amounts and as percentages. These data serve to provide a baseline for understanding the dependence of sectors on tuition and fees as a source of revenues, as well as showing per FTE student expenditures for certain major components of educational costs.

Data are provided separately for each of the sectors — SUNY State-operated campuses, CUNY senior colleges, SUNY community colleges, CUNY community colleges, independent institutions, and degree-granting proprietary institutions — so that trends within each sector can be examined. Because of the wide variation in institutions within each sector in terms of absolute size, proportion of graduate students, significance of summer session and non-degree courses, and the mix of program offerings, cross-sector comparisons, except for those of the most general trends, are not particularly meaningful.

Section III also contains tables showing the same data elements as described above but broken out by subgroup within the two major sectors, namely the SUNY State-operated and the independent. The institutions within each subgroup are listed preceding the respective tables. These subgroup tables serve to emphasize the fiscal diversity within the two sectors and to show that these sectors are not monolithic in terms of either actual cost per student or rate of change over time.

As mentioned in the general introduction, there has been an interest in seeing the data for the three free-standing medical schools which under the present typology are included in the independent sector "Health Science Center" subgroup. In response to this interest, a separate Section III table for these three schools has been included in addition to the table for the Health Science Centers in aggregate.

Some observations on the data accompany the tables in Section III. These observations are intended to be illustrations of some of the meaningful ways data elements can be interpreted within a sector. Given the number of data elements displayed, it is impossible to include observations on all implications. Although the accompanying observations tend to focus on significant changes, it should be noted that, at times, 'no change' can be equally significant.

This portion of last year's report explained a problem with using certain years as base, or ending, years for displaying data. The problem, which affects primarily the SUNY State-operated and the CUNY senior and community colleges, stems from retroactive salary payments arising from collective bargaining agreements. The HEDS/HEGIS (now IPEDS) data collection, basically a Federal system, calls for fiscal reporting on a cash basis. Thus the universities correctly report retroactive payments when made. When used in this report, however, this practice inflates per student costs for the year in which they are paid and deflates costs for the prior year. If the base or ending year used in the report is affected either way by collective bargaining agreements the change shown over the period can be distorted. As explained in last year's report, this effect is particularly apparent where collective bargaining agreements are made on a system-wide basis.

After working on this problem with SUNY and CUNY, the Department has been able to determine at this point which years are affected by these collective bargaining agreements. Although adjustments to the affected figures (namely expenditures and all its components) satisfactory to both university systems and the Department have not yet been made, work on this area will continue.

In this year's report, expenditures for the SUNY State-operated institutions are somewhat understated for 1981-82, and are somewhat overstated for 1985-86. Thus, the increase in Student Related Educational expenditures for 1985-86 appears greater than it actually is. Unfortunately, the data necessary to adjust these expenditures appropriately is unavailable.

For the CUNY senior colleges and community colleges, these expenditures for 1985-86 are somewhat overstated. This also results in the increase in Student Related Educational expenditures appearing greater than it actually is.

The following are brief descriptions of the data items in the Section III tables and the interrelationships among them. More detailed definitions are contained in the Glossary (Appendix B).

Educational and General (E&G) Expenditures and Mandatory Transfers includes all operating expenses of an institution excluding, primarily, those for dormitories, food service and hospitals. These expenses are called educational and general (E&G). Mandatory transfers are composed predominantly of debt service obligations for the educational plant, excluding dormitories, dining halls and hospitals.

Besides providing a comparison of the rate of increase in these total costs to the HEPI, the tables display the per student costs of major components of this total so that relative weights in total costs can be assessed. A comparison across sectors of the relative weights of the components in the total cost for the sector highlights significant fiscal differences among the sectors. For example, in 1985-86 mandatory transfers represented 2% of total E&G expenses and mandatory transfers in the independent sector; 10% at the SUNY State-operated and CUNY senior colleges; and 18% at the CUNY community colleges.

Student-Related Expenditures (SRE), the largest component of E&G expenditures and mandatory transfers, represents those costs directly related to the education of the student. The major component of SRE expenditures is the cost of *instruction*. The remainder, the *non-instructional* costs, are composed of items such as student services, libraries, administration, and the operation and maintenance of the educational plant. Major items included in E&G expenditures and mandatory transfers but excluded in SRE expenditures are student aid provided from institutional funds, mandatory transfers, and public service and organized research with related overhead costs.

Student Aid from Campus Revenue includes student financial aid expenditures from both restricted and unrestricted funds where the institution has at least some discretion in the selection of the recipients. Tuition waivers for students are also included in this category. Not included are major student aid programs such as federal Pell grants and New York State's TAP awards.

Other Expenditures (E&G) include those for organized research, extension and public service and related institutional overhead costs.

Tuition and Fee Revenue per FTE Student represents the most global measure of student-derived income. It includes tuition and fees received from all students graduate as well as undergraduate, summer session as well as the academic year, non-credit as well as credit. This income is then divided by the total number of full-time equivalent (FTE) degree students, excluding summer session.

By comparison, the weighted undergraduate tuition and fees rate (identified as the *Average Full-time Undergraduate Rate)* is a narrower measure, representing the cost to full-time undergraduate students. The differences in these two measures of student revenue depend, then, on the proportion of graduate students and the magnitude of non-credit and summer session instruction.

By comparing the change in tuition and fees revenues per FTE student over the five-year period with the change in the *Higher Education Price Index* it can be seen whether student-generated revenues have kept up with the trends in institutional costs nationwide. Similarly, a comparison of changes in the weighted undergraduate tuition and fees rate with the *Consumer Price Index* shows whether the costs to students as consumers have risen faster or more slowly than other consumer goods and services.

Tuition and Fees Revenue as a Percent of Student-Related Expenditures indicates both how much of SRE expenditures is covered by student revenues and how that proportion changed over the five-year period. Similarly, *Tuition and Fees Revenue as a Percent of Instructional Expenditures* indicates how much of instructional costs is covered by student revenues.

The TAP program is the most significant source of State student aid support. *TAP as a Percent of Tuition and Fees Revenue* indicates what portion of tuition and fees revenue to the institution is provided from the Tuition Assistance Program.

Enrollment of *Full-time Equivalent (FTE) Students* is shown, along with the five-year change, to provide an indicator of how enrollment changes may have influenced cost per FTE student. FTE students in these tables reflect the Department's standard definition, which differs from the various methods used by SUNY, CUNY and institutions in the independent sector.

The New York State Consumer Price Index (Urban) is used in the report since it is a more relevant option than a nationwide CPI. The New York State CPI is constructed by the New York State Division of the Budget from Federal data sources for New York City and Buffalo.

For purposes of this report, we can assume that any increase in relevant institutional costs (such as SRE expenditures or instructional expenditures) greater than the increase in the HEPI over the same period is due primarily to New York State's personnel costs being above the national average. This assumption follows from the fact that colleges are personnel-intensive operations. Eighty percent of the "market basket" used for the HEPI represents salaries and fringe benefits.

The following chart shows the changes in the HEPI with its major components and the changes in the Consumer Price Indices over the period covered by this report. In addition to changes over the five-year period, it is useful to see what changes have occurred within the period. For that purpose changes are also shown for 1981-82 to 1983-84 and for 1983-84 to 1985-86.

Price Indices-Percent Change

	1981-82 to 1983-84	1983-84 to 1985-86	1981-82 to 1985-86
HEPI-Nationwide	12%	11%	25%
Faculty Salaries	12%	13%	26%
Fringe Benefits	20%	22%	46%
All Salaries & Fringes	13%	14%	29%
Non-Personnel Costs	8%	3%	12%
CPI-U.S. Urban	8%	7%	16%
CPI-N.Y.S. Urban	10%	8%	19%

INDEPENDENT INSTITUTIONS

OBSERVATIONS:

Student-Related Educational (SRE) Expenditures

These expenditures per student increased almost one and two-thirds as fast as the HEPI. In absolute dollars, the difference in these rates represents $1,040. Although the 5.9 percent increase in expenditures from 1984-85 to 1985-86 was substantially below the 10 percent average annual increase for the prior years, it still exceeded the 4.4 percent increase in the HEPI. Instructional expenses, the major component of SRE expenditures, increased 43 percent, a rate 14 percent in excess of the nationwide increase of 29 percent in salaries and fringe benefits.

The tables that follow show data for nine groups of schools within the independent sector. Four of these groups (Specialized, Health Science Centers, Nursing and other 2-year) are small, in terms of enrollment, with each having 3 percent or less of the total enrollment in the sector. Observations in the remainder of this section on groups within the sector will be made only on the other groups (Universities with and without medical schools, College Complexes, Colleges, Engineering and Technical). Together these groups represent 93 percent of the total enrollment of the independent sector and are henceforth referred to as the major groups.

It should be noted that there is a table new to the report this year, separately showing average data for the three 'free-standing' medical schools which are included within the larger group entitled Health Science Centers.

Among the major groups of colleges, SRE expenditures increased from $1,455 per student at the Colleges to $4,650 at the Universities with medical schools. As for the *rates* of increase, they ranged from 46 percent at the College Complexes to 36 percent at the Universities without medical schools. Changes in costs per student are affected by enrollment trends as well as spending patterns. For example, even if expenditures stay constant and enrollment declines there would be an increase in costs per student. Also, because certain fixed costs do not vary with enrollment, increases or decreases in expenditures resulting respectively from increases or decreases in enrollment normally should not be proportionate to the change in enrollment. Thus, changes in costs per student should always be viewed in the context of changes in enrollment. To illustrate, this means that the previously noted 36 percent increase in SRE costs per student at the universities without medical schools could be viewed as somewhat less because it was in conjunction with a 3 percent decline in enrollment. On the other hand the 41 percent increase at the universities with medical schools, where there was practically no change in enrollment, is fully the result of changes in expenditures levels.

Tuition and Fees

The average full-time undergraduate tuition and fee rate in the independent sector increased 48 percent or about two and one-half times more than the CPI. This 48 percent increase almost exactly tracks the corresponding increase shown by the College Board for the cost of attendance at private colleges nationwide.

The 48 percent increase exceeded the 41 percent increase in the SRE costs per student. From 1984-85 to 1985-86 the average tuition and fee rate increased 9 percent or only slightly below the annual average increase of 10 percent of the prior years in the period covered by the report.

Tuition and fee revenue continued to cover a larger portion of SRE expenditures. In 1985-86 this revenue represented 82 percent of SRE expenditures in the sector as a whole compared to 80 percent in 1981-82. In 1979-80 this percentage was 78 percent.

Student Aid from Campus Revenue

Student aid per FTE student for the sector increased 51 percent (from $776 to $1,175), somewhat more than the 45 percent increase in tuition and fee revenue. As a percentage of E&G expenditures, student aid was approximately 9 percent in both 1981-82 and 1985-86.

Within the major subgroups of institutions the greatest dollar increase per student ($771) was at the universities with medical schools. The greatest percentage increase (72 percent) was at the college complexes. The highest amount per student in 1985-86 ($2,250) was at the universities with medical schools and this was almost twice as much as at the college complexes ($1,242).

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$6,319	$8,939	$2,620	41%
Instructional	3,362	4,797	1,435	43%
Non-Instructional	2,957	4,142	1,185	40%
Student Aid from Campus Revenue	776	1,175	399	51%
Other[2]	1,915	3,035	1,120	58%
Subtotal (E&G)	9,010	13,149	4,139	46%
Mandatory Transfers	174	311	137	79%
Total	9,184	13,460	4,276	47%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	2,154	1,862		
	87,430	149,119		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	5,028	7,307	2,279	45%
Avg. Full-time undergrad. rate	4,573	6,747	2,174	48%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	80%	82%		
Instructional Expend.	150%	152%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	8%	7%		
ENROLLMENT:				
Full-time Equivalent Students	315,880	313,336	-2,544	-1%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

Subgroups of Institutions within the Independent Sector (excluding seminaries)

Universities with Medical Schools

Columbia
Cornell
New York University
University of Rochester
Yeshiva

Universities without Medical Schools

Adelphi
Fordham
Hofstra
Long Island University
St. John's*
Syracuse

College Complexes

Alfred
Barnard
Canisius
Colgate
D'Youville
Elmira
Hamilton
Hartwick
Hobart and William Smith
Iona
Ithaca
Le Moyne
Manhattan
Manhattanville
New School for Social Research
Niagara
Pace
Russell Sage
St. Bonaventure
St. Lawrence
Sarah Lawrence
Skidmore
Union
Vassar
Wagner
Wells

Colleges

Bard
Boricua
Mt. St. Vincent
New Rochelle
St. Rose
Concordia*
Daemen
Dominican
Dowling
Friends World*
Houghton*
Keuka
King's*
Marist
Marymount
Marymount Manhattan
Medaille
Mercy
Molloy*
Mt. St. Mary
Nazareth
Nyack*
Roberts Wesleyan*
St. Francis
St. John Fisher
St. Joseph's
St. Thomas Aquinas
Siena
Touro

Specialized Colleges

Albany Law
Bank Street
Brooklyn Law
College for Human Services
College of Insurance
Juilliard School
Manhattan School of Music
Mannes College of Music
New York Law
N.Y. School of Interior Design*
Teachers College

Engineering and Technical Schools

Clarkson University
Cooper Union
New York Institute of Technology
Polytechnic University of New York
Pratt Institute
Rensselaer Polytechnic Institute
Rochester Institute of Technology
Webb Institute

Health Science Centers

Albany College of Pharmacy
Albany Medical College
Mt. Sinai School of Medicine
New York Chiropractic College
New York College of Podiatric Medicine
New York Medical College
Rockefeller University

Nursing Schools

Phillips Beth Israel School of Nursing*
Catholic Medical Center School of Nursing*
Cochran School of Nursing*
Columbia Memorial Hospital School of Nursing
Edna McConnell Clark School of Nursing*
Helene Fuld School of Nursing
Interfaith Medical Center School of Nursing*
L.I. College Hospital School of Nursing*

2-Year Institutions

Academy of Aeronautics
American Academy of Dramatic Arts
American Academy McAllister Institute
Bramson ORT Technical Institute*
Cazenovia College
Hilbert College
Institute of Design and Construction*
Malcolm King: Harlem College Extension
Maria College of Albany
Maria Regina College*
Mater Dei College*
Paul Smith's College of Arts and Science
Trocaire College
Culinary Institute of America
Elizabeth Seton College
Villa Maria College of Buffalo
Wendell Castle Workshop*

*Independent institutions not receiving Bundy Aid as of FY ending 1986.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Universities with Medical Schools

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$11,271	$15,921	$4,650	41%
Instructional	6,938	10,188	3,250	47%
Non-Instructional	4,334	5,733	1,339	32%
Student Aid from Campus Revenue	1,479	2,250	771	52%
Other[2]	6,533	10,148	3,615	55%
Subtotal (E&G)	19,283	28,319	9,036	47%
Mandatory Transfers	268	653	385	144%
Total	19,551	28,972	9,421	48%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	10,119	15,664		
	12,559	16,845		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	7,002	10,395	3,393	48%
Avg. Full-time undergrad. rate	6,357	9,655	3,298	52%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	62%	65%		
Instructional Expend.	101%	102%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	3%	2%		
ENROLLMENT:				
Full-time Equivalent Students	57,440	57,582	142	0%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Universities without Medical Schools

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$4,907	$6,698	$1,791	36%
Instructional	2,568	3,381	813	32%
Non-Instructional	2,339	3,317	978	42%
Student Aid from Campus Revenue	626	787	161	26%
Other[2]	285	481	196	69%
Subtotal (E&G)	5,818	7,966	2,148	37%
Mandatory Transfers	96	116	23	21%
Total	5,914	8,082	2,168	37%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,519	4,706		
	6,377	8,633		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	4,644	6,635	1,991	43%
Avg. Full-time undergrad. rate	4,403	6,227	1,824	41%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	95%	99%		
Instructional Expend.	181%	196%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	9%	8%		
ENROLLMENT:				
Full-time Equivalent Students	76,240	73,633	-2,607	-3%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: College Complexes

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$5,218	$7,600	$2,382	46%
Instructional	2,313	3,406	1,093	47%
Non-Instructional	2,904	4,194	1,290	44%
Student Aid from Campus Revenue	722	1,242	520	72%
Other[2]	155	240	85	55%
Subtotal (E&G)	6,095	9,082	2,987	49%
Mandatory Transfers	132	193	61	46%
Total	6,227	9,275	3,048	49%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,632	5,395		
	8,918	13,321		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	5,041	7,363	2,322	46%
Avg. Full-time undergrad. rate	4,912	7,327	2,415	49%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	97%	97%		
Instructional Expend.	218%	216%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	8%	7%		
ENROLLMENT:				
Full-time Equivalent Students	75,003	71,811	-3192	-4%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Colleges

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$3,761	$5,216	$1,455	39%
Instructional	1,529	2,063	534	35%
Non-Instructional	2,232	3,153	921	41%
Student Aid from Campus Revenue	472	685	213	45%
Other[2]	84	89	5	6%
Subtotal (E&G)	4,317	5,990	1,673	39%
Mandatory Transfers	121	190	69	57%
Total	4,438	6,180	1,742	39%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	2,462	1,862		
	8,059	13,599		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	3,571	4,963	1,392	39%
Avg. Full-time undergrad. rate	3,476	4,986	1,510	43%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	95%	95%		
Instructional Expend.	234%	241%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	19%	18%		
ENROLLMENT:				
Full-time Equivalent Students	45,634	47,496	1,862	4%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Specialized Colleges

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$6,202	$10,518	$4,316	70%
Instructional	2,663	4,435	1,772	67%
Non-Instructional	3,538	6,083	2,545	72%
Student Aid from Campus Revenue	748	1,272	524	70%
Other[2]	951	1,393	442	46%
Subtotal (E&G)	7,901	13,183	5,282	67%
Mandatory Transfers	169	231	62	37%
Total	8,070	13,414	5,344	66%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	2,596	5,386		
	11,830	25,641		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	4,958	7,996	3,038	61%
Avg. Full-time undergrad. rate	3,664	5,913	2,249	61%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	80%	76%		
Instructional Expend.	186%	180%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	3%	3%		
ENROLLMENT:				
Full-time Equivalent Students	9,483	8,303	-1,180	-12%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Engineering & Technical Schools

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$5,666	$7,770	$2,104	37%
Instructional	3,215	4,405	1,190	37%
Non-Instructional	2,451	3,365	914	37%
Student Aid from Campus Revenue	704	1,074	370	53%
Other[2]	1,058	1,533	475	45%
Subtotal (E&G)	7,428	10,377	2,949	40%
Mandatory Transfers	302	497	195	65%
Total	7,730	10,874	3,144	41%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,426	4,451		
	11,303	16,900		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	4,715	6,845	2,130	45%
Avg. Full-time undergrad. rate	4,585	6,991	2,406	52%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	83%	88%		
Instructional Expend.	147%	155%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	8%	7%		
ENROLLMENT:				
Full-time Equivalent Students	37,230	39,652	2,422	7%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Health Science Centers

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$23,599	$30,582	$6,983	30%
Instructional	15,132	19,696	4,564	30%
Non-Instructional	8,466	10,886	2,420	29%
Student Aid from Campus Revenue	322	572	250	78%
Other[2]	36,203	54,733	18,530	51%
Subtotal (E&G)	60,124	85,887	25,763	43%
Mandatory Transfers	533	1,163	630	118%
Total	60,657	87,050	26,393	44%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,207	4,531		
	87,430	149,119		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	7,690	11,237	3,547	46%
Avg. Full-time undergrad. rate	2,597	4,390	1,793	69%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	33%	37%		
Instructional Expend.	51%	57%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	2%	2%		
ENROLLMENT:				
Full-time Equivalent Students	3,976	4,335	359	9%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Albany Medical, Mt. Sinai, New York Medical

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$39,379	$51,463	$12,084	31%
Instructional	26,522	35,112	8,590	32%
Non-Instructional	12,857	16,351	3,494	27%
Student Aid from Campus Revenue	526	980	454	86%
Other[2]	47,037	76,561	29,524	63%
Subtotal (E&G)	86,942	129,004	42,062	48%
Mandatory Transfers	45	59	14	31%
Total	86,987	129,063	42,076	48%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	18,099	15,610		
	87,430	149,119		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	10,226	15,032	4,806	47%
Avg. Full-time undergrad. rate	NA	NA	NA	NA
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	26%	29%		
Instructional Expend.	39%	43%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	1%	0%		
ENROLLMENT:				
Full-time Equivalent Students	2,070	2,202	132	6%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: Nursing Schools

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$9,404	$13,817	$4,413	47%
Instructional	4,439	6,801	2,362	53%
Non-Instructional	4,965	7,015	2,050	41%
Student Aid from Campus Revenue	79	265	186	235%
Other[2]	0	0	-	-
Subtotal (E&G)	9,483	14,082	4,599	48%
Mandatory Transfers	93	232	139	149%
Total	9,576	14,314	4,738	49%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	4,639	8,058		
	15,903	19,327		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	2,212	3,727	1,515	68%
Avg. Full-time undergrad. rate	2,681	3,497	816	30%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	24%	27%		
Instructional Expend.	50%	55%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	17%	17%		
ENROLLMENT:				
Full-time Equivalent Students	607	665	58	10%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Independent
Subgroup: 2-Year Institutions

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$4,112	$6,120	$2,008	49%
Instructional	1,610	2,383	773	48%
Non-Instructional	2,502	3,738	1,236	49%
Student Aid from Campus Revenue	202	312	110	54%
Other[2]	6	9	3	50%
Subtotal (E&G)	4,320	6,441	2,121	49%
Mandatory Transfers	163	164	1	1%
Total	4,483	6,605	2,122	47%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	2,154	3,299		
	8,809	12,133		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	3,570	4,957	1,387	39%
Avg. Full-time undergrad. rate	3,000	4,427	1,427	48%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	87%	81%		
Instructional Expend.	222%	208%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	18%	19%		
ENROLLMENT:				
Full-time Equivalent Students	10,266	9,859	-407	-4%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SUNY STATE-OPERATED

OBSERVATIONS:

Student-Related Educational (SRE) Expenditures

As explained in the introduction to this Section, instructional expenditures may be somewhat understated for 1981-82 and somewhat overstated for 1985-86. It follows that any observations on instructional expenditures, student-related expenditures, etc., would not be meaningful for this report period.

Tuition and Fees

The average full-time undergraduate tuition and fee rate increased 31 percent, significantly more than the 19 percent increase in the New York State C.P.I., but below the corresponding increase of 35 percent shown by the College Board for the cost of attendance at public colleges nationwide. Following the longstanding pattern of tuition increases at public institutions in New York State, 80 percent of the increase over the entire period occurred at once, between 1982-83 and 1983-84.

Student Aid from Campus Revenue

The percentage increase in this category (70 percent) was considerably greater than the increase in tuition and fee revenue per FTE student (32 percent) and student aid as a percentage of tuition and fee revenue increased from 17 percent in 1981-82 to 22 percent in 1985-86.

Other E&G Expenditures

Although there was a net increase per FTE student of 30 percent over the five-year period, there was a small decrease between 1984-85 and 1985-86. The reason for the decrease relates to Research and Public Service expenditures the main components of this category. Research expenditures remained about the same between 1984-85 and 1985-86, compared to an increase of about $11.0 million each year for the previous years. Public Service expenditures decreased by about $8.0 million between 1984-85 and 1985-86, whereas prior increases were about $9.0 million each year.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY State Operated Institutions

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$5,567	$7,811	$2,244	40%
Instructional	3,254	4,526	1,272	39%
Non-Instructional	2,313	3,285	972	42%
Student Aid from Campus Revenue	208	353	145	70%
Other[2]	1,415	1,836	421	30%
Subtotal (E&G)	7,190	10,000	2,810	39%
Mandatory Transfers	893	1,074	181	20%
Total	8,083	11,074	2,991	37%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,018	4,365		
	37,949	53,289		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,250	1,654	404	32%
Avg. Full-time undergrad. rate	1,220	1,597	377	31%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	22%	21%		
Instructional Expend.	38%	36%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	20%	18%		
ENROLLMENT:				
Full-time Equivalent Students	166,301	160,435	-5,866	-4%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

Subgroups of Institutions within the SUNY State-operated Sector

SUNY University Centers with Medical Schools

Buffalo
Stony Brook

SUNY University Centers without Medical Schools

Albany
Binghamton

SUNY Centers for the Health Sciences

SUNY Health Sciences Center at Brooklyn
SUNY Health Sciences Center at Syracuse

SUNY Colleges of Arts and Science

Brockport
Buffalo
Cortland
Empire State College
Fredonia
Geneseo
New Paltz
Old Westbury
Oneonta
Oswego
Plattsburgh
Potsdam
Purchase

SUNY Specialized Colleges

NYS College of Environmental Science and Forestry
College of Technology at Utica/Rome
Maritime College
State University College of Optometry

SUNY Statutory Colleges

NYS College of Ceramics at Alfred University
NYS College of Agriculture and Life Sciences at Cornell University
NYS College of Human Ecology at Cornell University
NYS School of Industrial and Labor Relations at Cornell University
NYS College of Veterinary Medicine at Cornell University
SUNY Colleges of Technology
Alfred
Canton
Cobleskill
Delhi
Farmingdale
Morrisville

SUNY Colleges of Technology

Alfred
Canton
Cobleskill
Delhi
Farmingdale
Morrisville

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: University Centers w/Medical Schools

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$7,173	$10,416	$3,243	45%
Instructional	4,391	6,397	2,006	46%
Non-Instructional	2,782	4,019	1,237	44%
Student Aid from Campus Revenue	307	569	262	85%
Other[2]	1,904	2,308	404	21%
Subtotal (E&G)	9,384	13,293	3,909	42%
Mandatory Transfers	1,112	1,202	90	8%
Total	10,496	14,495	3,999	38%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	6,537	9,430		
	8,213	11,914		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,378	1,903	525	38%
Avg. Full-time undergrad. rate	1,152	1,480	328	28%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	19%	18%		
Instructional Expend.	31%	30%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	16%	14%		
ENROLLMENT:				
Full-time Equivalent Students	36,105	35,220	-885	-2%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: University Centers w/o Medical Schools

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$5,144	$7,248	$2,104	41%
Instructional	3,206	4,592	1,386	43%
Non-Instructional	1,938	2,656	718	37%
Student Aid from Campus Revenue	212	322	110	52%
Other[2]	1,049	1,096	47	4%
Subtotal (E&G)	6,405	8,666	2,261	35%
Mandatory Transfers	620	750	130	21%
Total	7,025	9,416	2,391	34%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	4,924	6,800		
	5,306	7,577		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,185	1,590	405	34%
Avg. Full-time undergrad. rate	1,160	1,487	327	28%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	23%	22%		
Instructional Expend.	37%	34%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	17%	15%		
ENROLLMENT:				
Full-time Equivalent Students	23,415	23,778	363	2%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: Colleges of Arts & Science

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$4,247	$5,717	$1,470	35%
Instructional	2,300	3,094	794	35%
Non-Instructional	1,947	2,623	676	35%
Student Aid from Campus Revenue	157	258	101	64%
Other[2]	334	380	46	14%
Subtotal (E&G)	4,738	6,355	1,617	34%
Mandatory Transfers	740	943	203	27%
Total	5,478	7,298	1,820	33%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,748	5,059		
	6,391	8,248		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,147	1,491	344	30%
Avg. Full-time undergrad. rate	1,144	1,470	326	28%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	27%	26%		
Instructional Expend.	50%	48%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	23%	21%		
ENROLLMENT:				
Full-time Equivalent Students	68,756	66,177	-2,579	-4%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: Centers for the Health Sciences

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$37,752	$47,110	$9,358	25%
Instructional	24,926	28,987	4,061	16%
Non-Instructional	12,826	18,123	5,297	41%
Student Aid from Campus Revenue	384	514	130	34%
Other[2]	7,493	7,838	345	5%
Subtotal (E&G)	45,629	55,462	9,833	22%
Mandatory Transfers	4,687	3,702	-985	-21%
Total	50,316	59,164	8,848	18%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	30,962	42,922		
	37,949	53,289		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	3,578	4,673	1,098	31%
Avg. Full-time undergrad. rate	1,134	1,462	328	29%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	9%	10%		
Instructional Expend.	14%	16%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	5%	4%		
ENROLLMENT:				
Full-time Equivalent Students	2,257	2,156	-101	-4%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: Specialized Colleges

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$7,098	$12,557	$5,479	77%
Instructional	3,325	5,368	2,043	61%
Non-Instructional	3,773	7,189	3,416	91%
Student Aid from Campus Revenue	112	331	219	195%
Other[2]	1,313	2,125	812	62%
Subtotal (E&G)	8,523	15,013	6,490	76%
Mandatory Transfers	960	1,598	638	66%
Total	9,483	16,611	7,128	75%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	4,469	7,807		
	18,403	29,592		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,266	1,843	577	45%
Avg. Full-time undergrad. rate	1,155	1,475	320	28%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	18%	15%		
Instructional Expend.	38%	34%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	14%	12%		
ENROLLMENT:				
Full-time Equivalent Students	4,972	3,900	-1,072	-22%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: Statutory Colleges

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$7,847	$9,128	$1,281	16%
Instructional	4,272	5,558	1,286	30%
Non-Instructional	3,575	3,570	-5	-0%
Student Aid from Campus Revenue	81	211	130	160%
Other[2]	11,870	16,426	4,556	38%
Subtotal (E&G)	19,798	25,765	5,967	30%
Mandatory Transfers	1,983	2,480	497	25%
Total	21,781	28,245	6,464	30%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	7,832	8,969		
	7,986	10,618		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,672	1,246	374	22%
Avg. Full-time undergrad. rate	2,720	4,167	1,447	53%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	21%	22%		
Instructional Expend.	39%	37%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	17%	20%		
ENROLLMENT:				
Full-time Equivalent Students	7,656	8,057	401	5%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: Colleges of Technology

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$3,574	$5,275	$1,701	48%
Instructional	1,896	2,776	878	46%
Non-Instructional	1,678	2,499	821	49%
Student Aid from Campus Revenue	242	370	128	53%
Other[2]	206	212	6	3%
Subtotal (E&G)	4,022	5,857	1,835	46%
Mandatory Transfers	533	737	204	38%
Total	4,555	6,594	2,039	45%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,018	4,365		
	4,216	6,336		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,054	1,327	273	26%
Avg. Full-time undergrad. rate	1,193	1,483	290	24%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	29%	25%		
Instructional Expend.	55%	47%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	27%	27%		
ENROLLMENT:				
Full-time Equivalent Students	23,141	21,147	-1,994	-9%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

CUNY SENIOR COLLEGES

OBSERVATIONS:

Student-Related Educational (SRE) Expenditures

The University has indicated that instructional expenditures for 1985-86 are somewhat overstated. To demonstrate the sensitivity of the figures to overstatement, if instructional expenditures were $300 per FTE less for 1985-86, the percent would be 57 percent, almost 10 percent less than indicated by this year's report. For this reason, observations related to instructional expenditures will not be made this year.

Tuition and Fees

The tuition and fee rate increased by 35 percent over the five-year period, 16 percent greater than the increase in the CPI.

Student Aid from Campus Revenue

Student aid from campus revenue per FTE increased by 11 percent, significantly less than the 35 percent increase in the tuition and fee rate.

E&G Mandatory Transfers

E&G Mandatory Transfers per student increased by ($350). Of this increase, 44 percent occurred between 1984-85 and 1985-86.

Tuition Assistance Program

As a percent of tuition and fee revenue, TAP has been steadily declining since at least 1979-80, when it represented 33 percent, through 1985-86 when it represents 22 percent. CUNY attributes this, at least in part, to the 10 percent decline in enrollment over that same period.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: CUNY
Subgroup: Senior Colleges

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$5,492	$7,927	$2,435	44%
Instructional	3,434	4,752	1,318	38%
Non-Instructional	2,058	3,175	1,117	54%
Student Aid from Campus Revenue	174	194	20	11%
Other[2]	314	466	152	48%
Subtotal (E&G)	5,980	8,587	2,607	44%
Mandatory Transfers	654	1,004	350	54%
Total	6,634	9,591	2,957	45%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,205	6,630		
	9,866	15,521		
TUITION AND FEES: (Dollars)	1,180	1,677	497	42%
Revenue per FTE student				
Avg. Full-time undergrad. rate	988	1,334	346	35%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	21%	21%		
Instructional Expend.	34%	35%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	27%	22%		
ENROLLMENT:				
Full-time Equivalent Students	92,608	87,928	-4,680	-5%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SUNY COMMUNITY COLLEGES

OBSERVATIONS:

Student-Related Educational (SRE) Expenditures

This indicator increased by 44 percent over the five-year period at a rate considerably greater than the HEPI. Of the total increase of $1,406 per FTE student, 69 percent occurred during the two-year period from 1983-84 to 1985-86. This was due largely to an 11 percent decline in enrollment between 1983-84 and 1985-86. Instructional expenditures increased 39 percent which was 10 percent greater than the nationwide increase in the costs of salaries and fringe benefits for higher education.

Tuition and Fees

The average rate increased by 34 percent; 10 percent less than the increase in SRE expenditures but 15 percent more than the CPI. Tuition and fee revenue per FTE student increased 42 percent and covered 30 percent of SRE expenditures in 1985-86, about the same as in 1981-82.

Student Aid from Campus Revenue

Student aid increased by 89 percent over the period. As a percentage of tuition and fee revenue, student aid remained close to 3 percent for the entire five-year period.

E&G Mandatory Transfers

There was an increase of 30 percent in mandatory transfers between 1981-82 and 1985-86. Mandatory transfers made up approximately 6 percent of total E&G expenditures and mandatory transfers in 1985-86 down slightly from 7 percent in 1981-82.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: SUNY
Subgroup: Community Colleges

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$3,175	$4,581	$1,406	44%
Instructional	1,697	2,356	659	39%
Non-Instructional	1,478	2,225	747	51%
Student Aid from Campus Revenue	27	51	24	89%
Other[2]	54	85	31	57%
Subtotal (E&G)	3,256	4,717	1,461	45%
Mandatory Transfers	250	324	74	30%
Total	3,506	5,041	1,535	44%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	2,225	3,103		
	5,408	6,036		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	963	1,366	403	42%
Avg. Full-time undergrad. rate	927	1,245	318	34%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	30%	30%		
Instructional Expend.	57%	31%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	21%	20%		
ENROLLMENT:				
Full-time Equivalent Students	122,332	112,670	-9662	8%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

CUNY Community Colleges

OBSERVATIONS:

Student-Related Educational (SRE) Expenditures

Even though, according to the pattern of collective bargaining agreements for the City University, instructional expenditures should be somewhat overstated for 1985-86, the increase in student-related expenditures is only 24 percent.

Tuition and Fees

The average rate increased by 31 percent from 1981-82 to 1985-86. However, tuition and fee revenue per FTE student, after steadily increasing each year over the period up until 1984-85, decreased by 12 percent between 1984-85 and 1985-86. This sharp decrease is the result of an 8 percent decrease in total tuition and fee revenue, coupled with a 5 percent enrollment increase.

Student Aid from Campus Revenue

Student aid decreased by 28 percent. As a percentage of tuition and fee revenue, student aid has decreased steadily over the period, from 13 percent in 1981-82 to 8 percent in 1985-86.

E&G Mandatory Transfers

Of the 55 percent increase over the period, almost two-thirds of the increase was between 1984-85 and 1985-86.

Tuition Assistance Program

TAP as a percentage of tuition and fee revenue has dropped from 45 percent in 1981-82 to 42 percent in 1985-86.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: CUNY
Subgroup: Community College

	1981-82	1985-86	Change $	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$4,511	$5,586	$1,075	24%
Instructional	2,456	3,075	619	25%
Non-Instructional	2,055	2,511	456	22%
Student Aid from Campus Revenue	156	113	-43	-28%
Other[2]	240	455	215	90%
Subtotal (E&G)	4,907	6,154	1,247	25%
Mandatory Transfers	851	1,319	468	55%
Total	5,758	7,473	1,715	30%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	3,721	4,828		
	5,746	9,439		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	1,099	1,390	291	26%
Avg. Full-time undergrad. rate	984	1,289	305	31%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	24%	25%		
Instructional Expend.	45%	45%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	45%	42%		
ENROLLMENT:				
Full-time Equivalent Students	36,726	42,957	6,231	17%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

PROPRIETARY COLLEGES

Degree-Granting

OBSERVATIONS:

Student-Related Educational (SRE) Expenditures

This indicator increased by 54 percent over the period; 29 percent more than the HEPI. Non-instructional expenditures accounted for 75 percent of this increase.

Tuition and Fees

The tuition and fee rate increased by 37 percent: 18 percent more than the CPI; 17 percent less than SRE expenditures. Tuition and fee revenue covered 113 percent of SRE expenditures in 1981-82 and 107 percent in 1985-86.

Tuition Assistance Program

As a percentage of tuition and fee revenue funds from the TAP program decreased from 32 percent in 1981-82 to 26 percent in 1985-86.

SELECTED INSTITUTIONAL REVENUE AND EXPENDITURE DATA
Sector: Proprietary (Degree-Granting)

	1981-82	1985-86	Change #	Change %
E&G EXPENDITURES AND MANDATORY TRANSFERS PER FTE STUDENT[1] (Dollars)				
Student Related Educational	$2,600	$4,015	$1,415	54%
Instructional	849	1,196	347	41%
Non-Instructional	1,751	2,819	1,068	61%
Student Aid from Campus Revenue	40	57	17	43%
Other[2]	0	3	3	-
Subtotal (E&G)	2,640	4,075	1,435	54%
Mandatory Transfers	37	75	38	103%
Total	2,677	4,150	1,473	55%
STUDENT RELATED EDUCATIONAL EXPEND. PER FTE STUDENT: (Dollars)				
Range	1,671	2,521		
	4,518	8,112		
TUITION AND FEES: (Dollars)				
Revenue per FTE student	2,931	4,314	1,383	47%
Avg. Full-time undergrad. rate	3,165	4,321	1,156	37%
TUITION AND FEE REV. AS A PCT OF:				
Student Related Educ. Expend.	113%	107%		
Instructional Expend.	345%	361%		
TAP AS A PERCENT OF TUITION AND FEES REVENUES	32%	26%		
ENROLLMENT:				
Full-time Equivalent Students	20,908	24,060	3,152	15%
STANDARD COST INDICES:				
Higher Education Price Index	225.8	281.9		25%
NYS Consumer Price Index - Urban	266.1	316.0		19%

[1]Total Educational and General Expenditures including Mandatory Transfers. See glossary for explanation.

[2]Includes Organized Research, Public Service, and related overhead costs.

SECTION IV

Selected Data for Independent Institutions Receiving Bundy Aid

Section IV displays selected data on the State's primary program of institutional aid to certain independent colleges and universities, popularly known as Bundy aid. Not all non-public institutions qualify, or have applied, for this unrestricted aid. In 1985-86, 97 not-for-profit, degree-granting schools received Bundy aid. Aid is based on earned degrees conferred in the previous year, with a different amount paid for each degree level (i.e., associate, baccalaureate, etc.).

Table 1 shows, for each year covered by the report, the number of degrees for which aid was paid, the total dollar amount of the aid and the number of recipient institutions. For specific institutions receiving Bundy aid in 1985-86 see the listing of subgroups of institutions within the Independent Sector in Section III.

Table 2 uses the same typology as Section III for the independent sector, but includes only the Bundy-eligible institutions. This table shows the percentage that Bundy aid represents of SRE expenditures for each sub-group of institutions.

In contrast to other sections of this report where trends in data are stressed, Bundy aid does not lend itself quite as easily to such analysis. For one thing, changes in the Bundy program occur less frequently than for most other fiscal indicators explored in this report. This means that change over a period of time is particularly sensitive to the beginning or ending year chosen for display. Thus the data presented here are primarily for the purpose of portraying the relative value of the Bundy aid dollars available to the recipient institutions in the context of previous presentations in this report.

However, for 1985-86, degree awards for Bundy aid were raised from $450 per associate degree to $600, from $1,200 per bachelor's degree to $1,500, from $900 per master's degree to $950 and from $4,500 per doctoral degree to $4,550. This change in formula accounts for the sizeable increase (15 percent) in total aid over 1984-85 even though there was a corresponding 2 percent net decrease in degrees awarded.

Over the five-year period covered in this report, Bundy aid averaged 5 percent of SRE expenditures in 1981-82 and 4 percent in 1985-86.

Section IV - Table 1

AGGREGATE BUNDY AID DATA

Year	Total[1] Degrees	Aid- $ millions	Recipient Institutions
1981-82	75,179	93.0	92
1982-83	78,258	96.4	94
1983-84	78,903	97.0	95
1984-85	78,321	97.1	96
1985-86	77,145	111.9	97

[1]Degrees eligible for aid are shown for year they were basis of aid payment. The year of conferral of the degrees is one year earlier in each case.

Section IV-Table 2

Bundy Aid as a % of Student Related Educational Expenditures

	1981-82	1982-83	1983-84	1984-85	1985-86
Univ.w/Med*	4.1%	3.8%	3.2%	3.0%	3.0%
Univ.w/o Med.	5.4%	5.1%	4.6%	4.2%	4.6%
College Complex	4.8%	4.4%	4.4%	4.0%	4.7%
Colleges	5.4%	5.4%	4.9%	4.4%	3.0%
Spec. Colleges	6.3%	5.8%	5.5%	4.9%	4.6%
Eng.&Tech.	4.9%	4.5%	4.1%	3.8%	4.0%
Health Science Centers	3.7%	3.8%	3.2%	2.8%	2.8%
Nursing Schools	.8%	.8%	.6%	.5%	1.0%
2-Year Inst.	3.1%	3.0%	2.8%	2.3%	2.9%
Average	4.7%	4.4%	4.0%	3.7%	3.9%

*Excludes Yeshiva University

Appendix A

Table 1
TOTAL STATE SUPPORT OF POSTSECONDARY EDUCATION
AS A PERCENT OF TOTAL STATE REVENUES
($ millions)

	Actual					Estimated	
	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
Total State Support for Postsecondary Education	$2,062	$2,233	$2,348	$2,616	$2,822	$3,040	$3,188
Total NYS Revenues[1]	$15,856	$16,645	$19,074	$20,953	$22,861	$24,688	$26,534
Total State Support to Postsecondary Education as a % of Total NYS Rev.	13.0	13.4	12.3	12.5	12.3	12.3	12.0
Higher Education Price Index	225.8	240.1	253.1	270.1	281.9	293.6	NA
Full-Time Equivalent Enrollment[2]	758,889	756,353	765,600	750,203	745,398	741,581[3]	737,473[4]

[1]Current State Revenue - General Fund

[2]Degree-Granting Institutions

[3]Actual, not estimated

[4]Actual, not estimated

Appendix A - Table 2

STATE FUNDED STUDENT AID AND INSTITUTIONAL AID BY SECTOR
1986-87 and 1987-88

Estimated

	($ millions) 1986-87	($ millions) 1987-88	Share of State Support 1986-87	Share of State Support 1987-88
STUDENT AID				
SUNY-State Operated	$88	$85	19%	20%
CUNY Senior Colleges	44	43	9	10
SUNY Community Colleges	35	34	7	8
CUNY Community Colleges	26	26	6	6
Independent	202	180	43	41
Proprietary Colleges	39	30	8	7
Non-Degree Granting	38	36	8	8
TOTAL	$472	$434	100%	100%
INSTITUTIONAL AID				
SUNY-State Operated	$1,411	$1,472	55%	54%
CUNY Senior Colleges	635	726	25	26
SUNY Community Colleges	194	211	8	8
CUNY Community Colleges	117	132	5	5
Independent	200	200	8	7
Proprietary Colleges	-	-	-	-
Non-Degree Granting	-	-	-	-
TOTAL	$2,557	$2,741	100%	100%
Total Student Aid	$472	$434	16%	14%
Total Institutional Aid	$2,557	$2,741	84%	86%
Total State Funds	$3,029	$3,175	100%	100%

Appendix A - Table 3

STATE FUNDS TO POSTSECONDARY EDUCATION
TOTAL STUDENT AND INSTITUTIONAL AID BY SECTOR

Estimated

	($ millions)		Share of State Support	
	1986-87	1987-88	1986-87	1987-88
SUNY State-Operated	$1,499	$1,557	49%	49%
CUNY Senior Colleges	679	769	22	24
SUNY Community Colleges	229	245	8	8
CUNY Community Colleges	143	158	5	5
Independent	402	380	13	12
Proprietary Colleges	39	30	1	1
Non-Degree-Granting	38	36	1	1
STATE TOTAL	$3,029	$3,175	100%	100%

Table 3A

FULL-TIME EQUIVALENT ENROLLMENT BY SECTOR
1986-87 and 1987-88

			Share of Total Enrollment	
	1986-87	1987-88[1]	1986-87	1987-88
SUNY State-Operated	161,613	163,531	22%	22%
CUNY Senior Colleges	87,347	87,209	12	12
SUNY Community Colleges	110,423	110,548	15	15
CUNY Community Colleges	41,676	40,440	5	5
Independent	316,976	313,720	43	43
Proprietary Colleges	23,546	22,025	3	3
Non-Degree Granting	NA	NA	NA	NA
TOTAL	741,581	737,473	100%	100%

[1]Opening Fall Enrollment.

Appendix B

GLOSSARY

Auxiliary Enterprises — includes those essentially self-supporting operations which exist to furnish a service to students, faculty, or staff, and which charge a fee that is directly related to the cost of the service. Examples are residence halls, food services, college stores, and intercollegiate athletics.

Average Full-time Undergraduate Tuition and Fees Rate — represents the combined tuition and mandatory fees charged to the average full-time undergraduate student. As such, it is a measure of the student's cost of education.

Bundy Aid — is unrestricted institutional State aid to qualified independent colleges and universities based upon number and levels of degrees awarded by that institution.

CUNY Senior Colleges — E&G expenditures for this category include those of the CUNY Graduate Center, the CUNY Law School, the CUNY 4-year Colleges, and a portion of those E&G expenditures for CUNY Central Administration. All Central Administration E&G expenditures except research and instruction are allocated by proportion of total FTE enrollment between the senior colleges and the community colleges, respectively. Central Administration research and instruction expenditures are allocated 80% to the senior colleges and 20% to the community colleges.

Current Fund Revenues — include restricted revenues, which are monies given to the institution for a specific purpose and may be used only for that purpose, and unrestricted revenues, which are monies over which the institution has discretionary control. Current fund revenues include tuition and fees; federal state and local government funds; private gifts, grants, and contracts; endowment income; sales and services of educational activities; sales and services of auxiliary enterprises; sales and services of hospitals; other sources; and independent operations.

E&G Expenditures — (Educational and General Expenditures) are current fund expenditures, both restricted and unrestricted, from the functional categories of instruction, research, public service, academic support (including libraries), student services, institutional support, operation and maintenance of plant, and scholarships and fellowships.

E&G Mandatory Transfers are transfers from the Current Funds group to other fund groups arising out of binding legal agreements related to the financing of educational plant or grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds.

Full-Time Equivalent Student (FTE Student) — is a measure of enrollment which takes into account full-time and part-time undergraduates and graduate students. Each full-time student (graduate or undergraduate) equals one FTE student, three part-time undergraduate students equal one FTE student; each part-time graduate student equals .40 of one FTE student.

Higher Education Price Index (HEPI) — is a composite index measuring nationwide price changes of a fixed group of goods and services purchased by colleges and universities, excluding sponsored research and auxiliary enterprises. Major components of the index, which is prepared by Research Associates of Washington, are salaries of faculty, administrators, and other professional personnel; clerical, technical services, and other nonprofessional personnel; and contracted services, such as data processing, communication, transportation, supplies and materials, equipment, books and periodicals, and utilities, based on the 1971-72 buying pattern of colleges and universities.

Independent Operations — includes all funds expended for operations that are independent of or unrelated to the primary missions of the institution. This category is generally limited to expenditures of major federally funded research and development centers.

N.Y.S. C.P.I. — Urban Index — is the Consumer Price Index calculated for urban consumers in New York State based on the Standard Metropolitan Statistical Areas of New York City and Buffalo. This index is constructed by the New York State Division of the Budget, Fiscal Planning Unit for the calendar year and adjusted for the

academic year by the New York State Education Department Office of Postsecondary Policy Analysis.

Other E&G Expenditures — includes Research, Public Service, and related proportions of Institutional Support and O+M Plant.

State-Funded Institutional Aid — includes all State funds (except student aid) for general operating assistance made available to the institution through an act of a legislative body. State institutional aid to the Independent sector consists primarily of Bundy Aid, medical-dental capitation, and the institutional component of the Higher Education Opportunity Program.

State-Funded Student Aid — includes TAP, which goes to eligible students in all sectors, SUSTA (SUNY supplemental tuition assistance), CUSTA (CUNY supplemental tuition assistance), tuition waivers (SUNY and CUNY), and CAP (CUNY). In addition, there are several programs of aid to students in SUNY, CUNY and the Independent sector: the student aid component for programs for the disadvantaged, College Work Study, Regents Scholarships and Fellowships, and the State Guaranteed Student Loans. Some of these programs, such as tuition waivers, are funded as part of institutional aid, while others, like TAP, are provided directly to the students.

Student Aid from Campus Revenue — includes expenditures for scholarships and fellowships in the form of outright grants if the recipients are selected by the institution and the award financed from current funds, restricted or unrestricted. Both merit-and need-based awards are included.

Student-Related Educational Expenditures — are sometimes referred to as "student-related educational and general expenditures," "student-related costs," or "E&G costs." This is a broad indicator of the institutional cost of education, including all instructional, academic support and student service costs as well as a proportion of institutional support and operation and maintenance of the physical plant. That proportion is calculated as follows:

$$\frac{\text{Expenditures for (Instruction + Student Services + Academic Support)}}{\text{Numerator + Research + Public Service}}$$

Specifically excluded from student-related educational and general expenditures are scholarships and fellowships, mandatory transfers (debt service), public service, and organized research.

Student-Related Educational Expenditures-Instructional (Instructional Expenditures) — is the major component of student-related educational expenditures. Instruction includes the expenditures of the instructional divisions of the institutions and expenditures for departmental research and public service which are not separately budgeted. Included are credit and non-credit instruction. Excluded are expenditures for academic administrators whose primary function is administration (e.g. an academic dean).

Student-Related Educational Expenditures Non-Instructional — equals total student-related educational expenditures less instruction. Specifically included are student services, academic support and a proportion of institutional support, and operation and maintenance of plant.

TAP (Tuition Assistance Program) — is an entitlement student aid program offered to New York State residents who meet various eligibility requirements. The amount of the TAP award for each recipient is scaled according to type of school, level of study, tuition charge, and net-taxable income.

Tuition and Fee Revenue — is reported by institutions as part of the HEGIS financial statistics for all tuition and fees assessed against students, regardless of eventual remissions, waivers, or exemptions. Tuition waivers and remissions are reported separately as part of institutional expenditures. Charges for room, board, and other services rendered by auxiliary enterprises, hospitals, independent operations, and other sources are not included here.

Appendix C

POSTSECONDARY ADVISORY COUNCIL COMMITTEE ON FISCAL INDICATORS

Peter F. Burnham, President*
Schenectady County Community College
at Schenectady
78 Washington Avenue
Schenectady, New York 12305

Roscoe C. Brown, Jr. President
Bronx Community College
University Avenue & West 181st Street
Bronx, New York 10453

Sr. Brigid Driscoll, President
Marymount College
Tarrytown, New York 10591

James M. Clark, President*
State University College
at Cortland
P.O. Box 2000
Cortland, New York 13045

Melvin A. Eggers, Chancellor
Syracuse University
Main Campus
Syracuse, New York 13210

Leonard Lief, President
Herbert H. Lehman College
Bedford Park Blvd., West
Bronx, New York 10468

Robert V. Maher, President
Association of Proprietary Colleges
348 Conklintown Road
Ringwood, New Jersey 07456

Rev. Joseph A. O'Hare, President
Fordham University
Main Campus
Bronx 10458 and
New York 10023 (at Lincoln Center)

*Added to Committee May, 1988

Appendix D

FISCAL INDICATORS TECHNICAL ADVISORY GROUP

Dr. Thomas Freeman
Associate Vice Chancellor for
Institutional Research and Planning
State University Central Administration
Room 302
State University Plaza
Albany, New York 12246

Dr. Jack L. Maranville
Vice President for Inst. Planning
Union College
Administration Building
Schenectady, New York 12308

Dean James Murtha
Director of Institutional Research
The City University of New York
535 East 80th Street
New York, New York 10021

Mr. Tyler Swanson
President
Jamestown Business College
7 Fairmount Avenue
Jamestown, New York 14701